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MONSANTO COMPANY

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February 2, 2006

Via Overnight Delivery

Harry Steinmetz (3HS62)

U.S. Environmental Protection Agency, Region 3

16**\$**0 Arch Street

Philadelphia, PA 19103-2029

Re:

Safety Light Corporation Site

Bloomsburg, PA

Dear Mr. Steinmetz:

Please let this letter serve as the response to the U.S. Environmental Protection Agency's Request for Information regarding the above-referenced site pursuant to §104(e) of CERCLA (42 U.S.C. §9604(e)) ("Request"). As explained below, Monsanto Company is providing this respionse on its own behalf and as attorney-in-fact for Pharmacia Corporation.

Prior to 1997 the corporate entity then known as "Monsanto Company" had varied operations throughout the U.S. In March 2000, Pharmacia & Upjohn, Inc., merged into a subsidiary of the entity then known as "Monsanto Company." The entity known as "Monsanto Contoany" then changed its name to Pharmacia Corporation ("Pharmacia"). following that renaming, the newly named Pharmacia changed the name of another completely separate subsidiary, which it had newly incorporated in 2000, to "Monsanto Company." Generally speaking, Pharmacia then transferred certain agricultural assets, liabilities, and related records of the pre-merger old "Monsanto Company" to the newly created Monsanto Company. In August 2002 Pharmacia completed the spin off of the new Monsanto Company so that the new Monsanto Company is now an independent publicly-held company. Pursuant to a September 1, 2000, Separation Agreement between Pharmacia and the new Monsanto Company, the www Monsanto Company promised to indemnify and defend Pharmacia with respect to certain matters. On April 15, 2003, Pfizer, Inc., acquired Pharmacia, which is now wholly owned by Pazer rather than being a publicly-held corporation. While sharing a history, Pharmacia Corperation and the new Monsanto Company are completely independent companies.

USEPA's letter makes it clear that the Agency intended its letter to be received by the entity that was historically known as Monsanto when it operated certain facilities in southwestern Ohio historically known as Dayton Lab and Mound Lab. The current Monsanto Company, which was newly incorporated in 2000, is not that company and has no direct connection to the Safety Light Site. Because Monsanto Company did not even exist when the activities described in your letter occurred, Monsanto Company has no CERCLA liability for the

Harry Steinmetz Fe**br**uary 2, 2006 Page 2

Safety Light Site. However, Monsanto did receive the Request, so it is providing this response, both on its own behalf and as Pharmacia's attorney-in-fact with respect to this matter.

From about 1948 until 1988, the entity then known as Monsanto Chemical Company and subsequently known as Monsanto Company (n/k/a Pharmacia Corporation) operated a U.S. government facility in Miamisburg, Ohio, known as Mound Lab. The Mound Lab operations were conducted exclusively under a contract with the U.S. Department of Energy and its predecessor agencies ("DOE Contract"). This DOE Contract, originally entered into in 1943, was the result of the war effort during WWII. From about 1936 until 1992, the company operated a facility in Dayton, Ohio, known as Dayton Lab. In its early years, Dayton Lab operations included work under the DOE Contract. To the extent the Request implicates the DOE Contract, then we refer USEPA to the U.S. Department of Energy as the owner of information regarding work under the DOE Contract. The attorney for DOE has been informed of this matter and coordination with DOE is underway. To the extent that the Request implicates operations not associated with the DOE Contract, we are providing this response. Monsanto has not been able to identify any facilities other than Dayton Lab and Mound Lab that may have had a connection to the Safety Light Site. Please see Attachment 1 hereto for the specific responses to the USEPA's request for information.

Both Monsanto Company and Pharmacia Corporation object to the overly broad assumption of authority implicit in the request as well as the overly broad scope of the questions and to the vague and confusing definitions and instructions included in USEPA's information request. Nevertheless, consistent with our policies of cooperation with government agencies, the companies are hereby responding to the request, while at the same time reserving all objections and defenses to the same. Pharmacia Corporation through its attorney in fact, Monsanto Company, has conducted a fact investigation into the matters requested by the Request and despite this diligent search has been unable to find information which would show a nexus under CERCLA between Pharmacia Corporation (f/k/a Monsanto Company) and the Safety Light Site.

If you have any questions, please do not hesitate to call me or our counsel on this matter, Vicki J. Wright at 317-238-6263.

Very truly yours,

The MSlfr Mary M. Shaffer

Attachment

Vicki J. Wright, Esq., Krieg DeVault LLP

Randy Tormey, Esq., U.S. Department of Energy

<sup>&</sup>lt;sup>1</sup> The DOE Contract has gone through various redesignations, sequentially, under the following contract number designations: W-7407-ENG-18, W-35-058-ENG-71, AT-33-1-GEN-53, E-33-1-GEN-53, EY-76-C-04-0053, and DE-AC04-76DP00053.

### ATTACHMENT 1

1. Describe in detail the business relationship between Monsanto<sup>2</sup> and Safety Light.

RESPONSE: The documentation provided by USEPA in its Request indicates that Dayton Lab may have purchased or sold two 500 millicurie Sr90 sources in a transaction in 1956.<sup>3</sup> The documentation further indicates that Mound Lab may have purchased 1 ampoule weighing 1 mg of an unidentified substance in 1961. In the Request for Information it was noted that the documents sent with the Request came from Safety Light Site records. To the extent that USEPA has additional information regarding the origin or source of these documents, such information could be helpful in further responding to the Request. We have found no evidence relating to the Dayton Lab transaction or indicating a business relationship between Dayton Lab and Safety Light. Thus, to the extent the records USEPA provided evidence any relationship between Dayton Lab and the Safety Light Site, it appears to have been a relationship based on the sale of useful product through an arms-length transaction, a relationship that does not result in CERCLA liability. The document which references the Mound Lab has been provided to the U.S. Department of Energy for review. Please note that Monsanto has referred the Request, generally, to the U.S. Department of Energy consistent with the DOE Contract. Monsanto has been unable to find any connection to any other facilities, except for the ones listed herein, and the Safety Light Site.

2. Did Monsanto ever transport and/or broker hazardous substances and/or radioactive waste or other wastes that were disposed of or reclaimed by U.S. Radium, Lime Ridge Industries, USR Industries, USR Metals, Metreal or Isolite to the Site?

**RESPONSE:** No responsive information has been located in the course of our investigation into this matter.

- 3. If you answered "yes" to Question 2, please answer the following questions:
  - a. Provide the name, current address (or most recent address available), telephone number, and contact person for each customer/generator/transporter for which you transported/brokered hazardous substances, radioactive waste or other wastes.

<sup>&</sup>lt;sup>2</sup> Although USEPA directed the Request to Monsanto Company, it is clear that the Agency intended the Request to relate to the historic operations of Pharmacia that were conducted under the Monsanto name. Therefore, in addition to responding to the Request on its own behalf, Monsanto Company is also responding on behalf of Pharmacia with regard to Pharmacia's historic operations conducted under the Monsanto name. This response does not address Pharmacia's historic operations other than those conducted under the Monsanto name (e.g., Pharmacia's historic pharmaceutical operations which it acquired through the 2000 merger with Pharmacia & Upjohn, Inc.). Unless otherwise indicated, the current Monsanto Company found no information responsive to any question in the Request with regard to itself, a result that is consistent with the fact that the current Monsanto Company did not exist prior to 2000.

<sup>&</sup>lt;sup>3</sup> Please note that ledger page 00121 and 001242 appear to be duplicate photocopies of the same original and are evidence of a single transaction.

- b. Provide the time period during which you transported/brokered each customer/generator/transporter's hazardous substances, radioactive waste or other wastes.
- c. For each customer/generator/transporter for which you transported/brokered hazardous substances, radioactive waste or other wastes, provide:
  - i. the entity which received the hazardous substances, radioactive waste or other wastes (i.e., U.S. Radium, Lime Ridge Industries, USR Industries, USR Metals, Metreal, Isolite);
  - ii. the type of hazardous substances, radioactive waste or other wastes that was disposed/reclaimed;
  - iii. the amount of hazardous substances, radioactive waste or other wastes transported/brokered to the Site by you;
  - iv. the dates of the pickup/delivery of the hazardous substances, radioactive waste or other wastes;
  - v. all personal and internal company documents and correspondence regarding the type and amount of hazardous substances, radioactive waste or other wastes, dates transported/brokered to the Site, and transactions with U.S. Radium, Lime Ridge Industries, USR Industries, USR Metals, Metreal or Isolite;
  - vi. the name, title, areas of responsibility, current (or most recent) addresses, and telephone numbers of other parties that have documentation or information pertaining to the transportation/disposal of hazardous substances, radioactive waste or other wastes at the Site.

**RESPONSE:** Inapplicable. See Response to Request No. 2 above.

4. Did Monsanto ever generate radioactive wastes or other wastes that were disposed of or reclaimed by U.S. Radium, Lime Ridge Industries, USR Industries, USR Metals, Metreal or Isolite at the Site?

**RESPONSE:** No responsive information has been located in the course of our investigation into this matter.

- 5. If you answered "yes" to Question 4, please address the following issues:
  - a. Please provide the following information regarding all wastes and by-products produced by your company during the period 1945 to the present:

- i. the nature of radioactive waste or other wastes, hazardous substances, and/or by-products used, including their chemical content, characteristics, and physical state (i.e., liquid, solid, gas, or in the form of contaminated rags, cups, containers). Provide chemical analyses and Material Safety Data Sheets ("MSDSs"). If these analyses are not available for the period 1977-1991, submit analyses for the time period closest to these dates and describe, in detail, any change in the process(es) in which radioactive waste or other wastes were produced that would affect the chemical analyses;
- ii. the annual quantity of radioactive waste or other wastes, hazardous substances, and/or by-products used or generated;
- iii. the process(es) in which radioactive waste or other wastes, hazardous substances, and/or by-products were used or the process(es) that generated each;
- iv. the types of containers used to treat, store, or dispose of radioactive waste or other wastes, hazardous substances, and/or by-products; and
- v. the method of treatment and/or disposal of the above.
- b. Provide the names, titles, areas of responsibility, addresses, and telephone numbers of all persons, including you, who, during the period 1945 to the present, may have:
  - i. disposed of or treated radioactive or hazardous materials at the Site;
  - ii. arranged for the disposal or treatment of radioactive or hazardous materials at the Site; and
  - iii. arranged for the transportation of radioactive or hazardous materials to the Site (either directly or through transshipment points) for disposal or treatment.
- c. If your response to the above includes the contracting of a hauler or transporter to transport and/or dispose of wastes, explain these arrangements and provide documentation confirming the nature of those transactions. Please identify:
  - i. the persons with whom you, or other such persons, made such arrangements;
  - ii. every date on which such arrangements took place;

- iii. for each transaction, the nature and quantity of material, including its chemical content, characteristics, physical state (i.e., liquid, solid), and the process for which the substance was used or the process that generated the substance:
- iv. the precise locations at which each material was disposed or treated at the Site:
- v. the persons who selected the Site as the place at which materials were disposed or treated;
- vi. the final disposition of each material involved in such transactions; and
- vii. the names of employees, officers, owners, and agents for each transporter.
- d. For each and every instance in which you/your company arranged for disposal or treatment of material at the Site, identify:
  - i. the quantity (number of loads, gallons, drums) of materials that were used, treated, transported, disposed, or otherwise handled by you; and
  - ii. any billing information and documents (invoices, trip tickets, manifests) in your possession regarding arrangements made with your company to generate, treat, store, transport, or dispose of materials at the Site.
- e. Provide the names, titles, and areas of responsibility of any persons, including all Monsanto employees, present and former, who are knowledgeable of the waste disposal practices of your company during the period 1945 to the present. Include current addresses and dates of birth for former employees.
- f. Describe any permits or applications and any correspondence between Monsanto and any regulatory agencies regarding materials transported to or disposed of at the Site.
- g. Provide copies of any correspondence between Monsanto and any third party regarding materials transported or disposed of at the Site.
- h. Provide the identity of, and copies of any documents relating to, any other person who generated, treated, stored, transported, or disposed, or who arranged for the treatment, storage, disposal, or transportation of such materials to the Site.

- i. Provide the identities of all predecessors-in-interest who, during the period 1945 to the present, transported to or stored, treated, or otherwise disposed of any materials at the Site and describe in detail the nature of your predecessor-in-interest's business.
- j. Provide the name, title, address, and telephone number of the person answering these questions on behalf of the respondent.
- k. For each question, provide the name, title, area of responsibility, current address, and telephone number of all persons consulted in preparation of the answers, or who supplied documents reviewed or relied upon in the course of preparing your answers.

### **RESPONSE:** Inapplicable. See response to Request No. 4.

6. If you have reason to believe there may be persons able to provide more detailed or complete responses to any question contained herein, or who may be able to provide additional responsive documents, provide the names, titles, areas of responsibility, current addresses, and telephone numbers of such persons as well as additional information or documents they may have.

**RESPONSE:** There are no persons able to provide more detailed or complete responses on behalf of Monsanto Company or Pharmacia Corporation. To the extent there is a potential connection between operations under the DOE Contract and the Site, the U.S. Department of Energy pursuant to the DOE Contract has ownership of that information, knowledge and the underlying records. To the extent the DOE Contract is implicated, please contact:

Randy Tormey, Esq. U.S. Department of Energy 175 Tri-County Parkway Springdale, Ohio 45246-3222 513-246-0583

7. For each and every question contained herein, if information or documents responsive to this **Information** Request are not in your possession, custody, or control, then provide the names, titles, areas of responsibility, current addresses, and telephone numbers of the persons from whom such information or documents may be obtained.

**RESPONSE:** To the extent there is a potential connection between operations under the DOE Contract and the Site, the U.S. Department of Energy pursuant to the DOE Contract has ownership of that information, knowledge and the underlying records. Please note that during the course of investigating this matter, Monsanto discovered documents that may be responsive but relate to the DOE Contract. Consistent with our obligations under the DOE Contract, we are providing those documents to our DOE contact:

Randy Tormey, Esq. U.S. Department of Energy 175 Tri-County Parkway Springdale, Ohio 45246-3222 513-246-0583

8. If you have any other information about other party(ies) who may have information that may assist the Agency in its investigation of the Site, or who may be responsible for the generation of, transportation to, or release of contamination at the Site, please provide such information. The information you provide in response to this request should include the party's name, address, type of business, and the reasons why you believe the party may have contributed to the contamination at the Site or may have information regarding the Site.

**RESPONSE:** To the extent there is a potential connection between operations under the DOE Contract and the Site, the U.S. Department of Energy pursuant to the DOE Contract has ownership of all knowledge and underlying records. To the extent the DOE Contract is implicated, please contact:

Randy Tormey, Esq. U.S. Department of Energy 175 Tri-County Parkway Springdale, Ohio 45246-3222 513-246-0583

- **9**. If any of the documents solicited in this information request are no longer available, please **ind**icate the reason why they are no longer available. If pertinent records or documents were destroyed or are missing, provide us with the following:
  - a. Your document retention policy;

**RESPONSE:** To the extent that Monsanto Company or Pharmacia Corporation ever had pertinent records or documents, a copy of the current Monsanto Company document retention policy has been attached hereto as Exhibit A. This policy applies to records in Monsanto Company's possession.

b. A description of how the records were destroyed (burned, archived, trashed, etc.) and the approximate date of destruction;

**RESPONSE:** To the extent that Monsanto Company or Pharmacia Corporation ever had pertinent records or documents, to the best of our knowledge, those documents were destroyed in accordance with the relevant document retention policy.

c. A description of the type of information that would have been contained in the documents; and

**RESPONSE:** To the extent that Monsanto Company or Pharmacia Corporation ever had pertinent records or documents, we do not know the type of information they would have contained.

d. The name, job title and most current address known by you of the person(s) who would have produced these documents; the person(s) who would have been responsible for the retention of these documents; and the person(s) who would have been responsible for the destruction of these documents.

**RESPONSE:** The retention of documents by Monsanto Company is managed through a Document Center accessed through Monsanto's Legal Department at the corporate headquarters at 800 N. Lindbergh Blvd, St. Louis, Mo.

Exhibit A
(related to Question 9(a))
Monsanto Company Document Retention Policy

### RECORDS MANAGEMENT MANUAL

### Section 1: Policies, Procedures, Manuals and Guidelines

(See Also Legal: Section 9)

Keep these documents 10 years after they are superseded unless another section of this Manual allows a shorter preservation period. Offline storage should be used for superseded versions of electronic documents. Representative examples of documents covered by this section include:

- 1. Production and maintenance related safety procedures, Manuals, training materials: Keep one master copy per department or production unit.
- 2. Manuals and guidelines containing procedures for conducting various business activities (including sales, purchasing, etc.)
- 3. Operations training Manuals that have progressions, milestones, etc.
- 4. Procedural and other Manuals regarding fundraising, use of Monsanto logos and tag lines, etc.
- Information Technology (IT) procedures for design and content of public relations and other Websites.

### Exceptions to the 10-year Rule:

Business and operating forms that are not listed under contracts, purchasing, labels or other categories in this Manual: 3 years after superseded.

### Section 2: Communications: External and Internal

(See also Marketing: Section 11; Scientific: Section 17; and Corporate Governance: Section 4.)

Communications related to scientific or technical discoveries or accomplishments, including press and news releases, Public Relations publications, published papers, presentations and posters	50 years
2. Earnings Releases	25 years
News to Use files, and unpublished but accurate communications related to scientific or technical discoveries or accomplishments	10 years
4. Executive road shows, analyst meeting conference calls transcription or recording, and all news releases or publications that reveal financial performance or new policies or strategies	10 years
5. News releases, publications or presentations not described in 1 through 5 - (e.g., regarding Monsanto Fund, United Way, collaporations with nonprofits, OSHA VPP certification	10 years
6. Communications to employees about reorganizations, restricturings, mergers, acquisitions, divestitures and spin-offs	10 years
7. Vistor logs and confidentiality agreements signed by visitors	5 years, but see also Section 9
8. Internal publications and presentations such as Monsanto Todas, Biotech Advantage, Town Hall videos, scientific presentations to Leadership Team	3 years
9. Carlogs and brochures for internal use	1 year after superseded
10. M hsanto telephone directories	Permanent
11. Coendars	10 years
12. Communications to and from trade associations and professional groups	Until no longer useful

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### Section 3: Contracts

If a **tra**nsaction is governed by more than one contract, keep each contract until all can be discarded together.

<ol> <li>Construction and maintenance contracts requiring certificates of insurance and/or indemnity from vendor</li> </ol>	Permanent
2. Contract for generation of quality control data in connection with seeds	Permanent
3. Major contracts not listed above - (contracts to buy, sell or construct a capital asset worth more than \$500,000, or contracts worth more than \$1 million in one year, \$10 million in 5 years, or \$15 million in 15 years)	10 years after end of any claims made under contract, and 10 years beyond end of obligations regarding intellectual property, confidentiality or indemnity; and 10 years beyond usefulness for calculating tax basis
Suggested method for determining end of preservation period	Keep 25 years; then review to see if above criteria are met; if not met, estimate date when they will be met; mark this date on contract and review on that date to confirm that preservation period has ended
4. Contracts for acquisition, sale or licensing of intellectual property and contracts regarding acquisition, organization or dissolution of a corporation or joint venture	10 years after disputes and obligations ended
Suggested method for determining end of preservation period	Keep 50 years; then review to see if above criteria are met; if not met, estimate date when they will be met; mark this date on contract and review on that date to confirm that the preservation period has ended
5. Supporting correspondence and documents produced during negotiation	If in Patent or Law departments, for life of contract Otherwise, 1 year beyond execution of contract
6. Agreements with employees	Employment + 20 years
7. Bills of lading	If international, 11 years and after tax audit. If domestic, 6 years and after tax audit
8. Eq <b>uip</b> ment leases	10 years beyond termination
9. Pu <b>rch</b> ase orders: If in connection with experiments	Permanent with the lab notebook Otherwise, with contract or on date when contract is first reviewed to determine end of preservation period (See suggested review dates in 3 and 4)
10. Drafts of Financial Agreements, Notes and Correspondence	15 years after contract

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11. Loans, mortgages, guaranty and subordination agreements	15 years beyond termination date of
and promissory notes	contract
12. Renegotiation Sales records and work papers	3 years beyond completion or renegotiation of contract.
13. Renegotiation Reports and Summaries	25 years.
14. Royalty Payments and Receipts Required by Contracts,	6 years beyond expiration of agreement
Agreements, etc.	and after tax audit.
15. All other contracts	15 years beyond termination of contract

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### Section 4: Corporate Governance

1. Annual Reports and other reports and communications to shareholders, Shareholder ledgers, Proxy Statements, 10Ks; 10Qs; 8Ks	Permanent
2. Certificates of Incorporation, Qualifications to do Business, Charter and Bylaws	Permanent
3. Minutes of Shareholders Meetings, Minutes; Board of Directors' Minutes; Board Committee Minutes; Consents	Permanent
4. Board committee charters and procedures regarding securities and Sarbanes Oxley, and internal controls review documents	Permanent
5. Definitive transaction documents of Acquisitions involving stock, Mergers, Consolidations, Reorganizations, Restructurings, Dissolutions, Divestitures, Joint Ventures	Permanent
6. Drafts of definitive transaction documents	15 years after termination of obligations under contract
7. Asset acquisitions	50 years
8. Reports to SEC not listed above	40 years
9. Due diligence studies and documents	Law Department reviews after 7 years, then every 5 years until appropriate to dispose
10. Corporate Guide - data and information concerning subsidiary, associated and affiliated companies of Monsanto	25 years after superseded
11. Corporate Secretary's Records - data and information concerning directors, officers and other Company personnel, committees of directors	25 years after Board service
12. Listing applications, registration statements, and other evidence of stock and securities convertible into stock	25 years after security termination
13. Li <b>st</b> ing applications, registration statements, and other evide <b>nce</b> of securities not convertible into stock	10 years after security termination
14. Stock Transfer Sheets	Permanent
15. Affidavits and records regarding lost stock certificates	50 years
16. Canceled Stock certificates	10 years after cancellation
17. Shareholder inquiries about holdings	5 years
18. Proxies voted by shareholders, proxy lists	3 years

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19. <b>Re</b> gistration Statements on S Forms	30	years

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### Section 5: Engineering

### (REVISED 10/12/2005 REMOVED ENVIROCHEM ITEMS A THROUGH Q)

### See also Process Management File Elements and Process Safety Management Standard Guidelines

Closed project files: reflecting as-built status and Evergreen     Project Management Files reflecting as-operated status	(PMF) 10 years beyond closing of facility or relevant production unit
1 Toject Warragement Files reflecting as operated status	or relevant production and
2. Facility engineering drawings	10 years beyond closing of facility or relevant production unit
3. Precess management files	Permanent
4. Project design files and manuals for capital additions, improvement projects, etc.	10 years beyond closing of facility or, if project discontinued before completion, until 10 years after discontinuance
5. Environmental control data for engineering analysis and design	10 years beyond closing of facility or relevant production unit
6. <b>Design and fabrication specifications for manufactured</b> , fabricated, or assembled equipment	30 years
7. Project support records including development records, lab data, burchase orders, status reports, financial and operational analy is	5 years beyond completion of project
8. Documents describing technology that we use, not specific to capital addition or improvement project	10 years beyond closing of facility or production unit where technology is used
Any engineering data that supports environmental or experimental permit or application from government agency	Permanent

-----7------

### Section 6: Environmental, Safety and Health

Permits (including USDA testing, air, water, etc. and all registrations, petitions, variances, waivers	Permanent
Applications, requests, supporting data, comments and correspondence from or to government agencies	Permanent
Authorizations for signatures on Monsanto documents described in Item 1 above	Permanent
Legal, regulatory and medical guidance and opinions on environmental, health and safety topics	Until conclusion of subsequent audit on a related topic
5. Reports to government agencies (e.g., discharge monitoring, Superfund spill) plus supporting data	Permanent
6. Legally required non-medical records of compliance or noncompliance with ESH-related laws, not captured elsewhere in this section such as hazardous waste shipping manifests and financial assurance demonstrations, plus supporting data	10 years or as required by law or regulation, whichever is longer
7. Legally required medical records of compliance or noncempliance	Permanent
8. Corespondence with government contacts, and notes regarding meetings and conversations with them concerning regular ory compliance	Permanent
9. Auct closure file, including report, action plan, and plan resolt ion documents	Permanent
10. Other documents related to regulatory audits, including work tapers, questionnaires, surveys and assessments	Until conclusion of next audit on the topic
11. Los prevention and environmental control (LP and EC) reports, assessments, procedures, checklists	10 years beyond startup of facility or production unit, whichever applicable
12. Medical surveillance, exposure, monitoring programs, assessments, X-rays, injury reports, return to work clearance, fitness for duty exams	Permanent
13. <b>Toxi</b> city statements and data sheets used for sales guidance for handling various materials in the manufacturing process	50 years after last sale of product
14. Monsanto sponsored toxicity and epidemiology study reports and advisory information, original and validated	Permanent
15. Automatic continuous area monitoring data and more specific area monitoring data	3 years
16. Material Safety Data Sheets plus supporting data and documents pertaining to requests for disclosure of trade secrets	Permanent

-----8-----

reflected in MSDS's	
17. Personal Protection Equipment Assessments	3 years
18. <b>Sa</b> fety training and RCRA and FIFRA training, required by Com <b>p</b> any or government regulations, as reflected in Global ESH <b>w</b> ebsites	Permanent
19. Safety Incident investigations and OSHA safety logs	5 years
20. <b>Re</b> spiratory fit testing records	Permanent

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### Section 7: Financial Records

### (See also Section 3: Contracts and Agreements, and Section 4: Corporate Governance)

### A. Accounts Payable:

1. AP Data Reports (Daily Activity, Distribution by Cost Center, Aging, Duplicate Invoice, etc.)	6 years and after tax audit
AP Aging Report and Trial Balance maintained in the Accounts Payable Module of SAP	6 years and after tax audit
Reconciliations of various accounts payable accounts (spreadsheets)	2 years
Invoices maintained in Accounts Payable Module of SAP and on CD Rom	6 years and after tax audit
5. Invoices and freight bills paid supporting data maintained in the Meta-Freight Module of SAP	6 years and after tax audit
6. Invoices for defense of insurable claims	Permanent
7. Vendor Master Data maintained in the Materials Management Module of SAP	1 year
8. Images of cancelled checks maintained on CD Rom	6 years and after tax audit
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9. IRS 1099 Forms and supporting documentation	6 years and after tax audit

### B. Accounts Receivable - and Other Receipts:

Case Receipt Documents - Checks and associated envelope images lock box batch receipt summaries as maintained on CD Rom	3 years and after tax audit.
Customer History Records - Customer statements (maintained in Accounts Receivable module of SAP), agreements, credit applications, personnel guarantees, and UCC fillings (maintained externally)	6 years and after tax audit
AR <b>Tra</b> nsactions Request/Approval - cash washout, customer adjustments, account balance write-off's, interest write-offs/adjustments	2 years and after tax audit.
Accounts Receivable Trial Balances, customer aging reports, and balance sheets maintained in the Accounts Receivable module of SAP	6 years and after tax audit

### C. Audit:

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1 1 External and Internal Audit Departs	145
1. External and Internal Audit Reports	l 15 vears.
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### See Section 19: Tax for Tax Audits.

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### D. Banking:

Bank Account Statements maintained on CD Rom and in hard copy	6 years and after tax audit.
2. Bank Account Reconciliations (spreadsheets)	6 years and after tax audit.
De <b>po</b> sit receipts and transmittal forms (maintained on CD Rom)	6 years and after tax audit.
Bank Statement Posting Log maintained in the General Ledger Module of SAP	2 years
5. Bank account detail including Balance Summary Report (Citibank specific) maintained electronically and in hard copy	2 years.
6. Bank Balance Verification Report (spreadsheet) maintained externally	2 years and after tax audit.

### E. Sales and Consigned Inventory:

Documents supporting consigned inventory including issuance of inventory and take-title documentation maintained in the Sales and Distribution Entry Module of SAP	2 years
2. Consigned inventory data maintained in Crop Data Warehouse (back-up of the consignment data that is maintained in SAP)	2 years
3. Supporting documentation for consigned inventory maintained externally, including invoices and spreadsheets completed on an annual basis	2 years.
4. Source documents for both domestic and export sales (non-consignment) maintained in the Sales and Distribution Module of SAP including Sales Order Document, Delivery Document, Shipment Document, Billing/Invoice, and Credit Sales Order Document	2 years and after tax audit
5. Documentation of approval (maintained externally) for the Credit Sales Order Document	2 years and after tax audit.
6. Returnable Container Inventory Ledger and receiving reports	2 years.
7. Shipping Papers for domestic sales - outbound Bill of Lading which is produced by the Sales and Distribution Module of SAP	2 years
8. Ship <b>p</b> ing Papers for exports prepared by an external shipping compa <b>n</b> y and maintained externally	2 years.

### F. Budget:

Annual Operating Plan and budget documents including	7 years.
presentations for the Executive Team and the Board of Directors	

------ 11 ------

maintained as hard copy or electronic	
Actual vs. Budget Financial Data (monthly, quarterly, or full year basis) maintained in the Planning Tool	2 years
Actual vs. Budget Monthly Reports for expenses maintained in the Cost Objects module of SAP	7 years
4. Year-end Actual vs. Budget Reports for expenses maintained in the Cost Objects module of SAP	7 years
5. Utilization of Plant Facilities - Actual vs. book capacity reports	7 years.

### G. Capital Expenditures and Property Records:

Fixed Asset Sub ledger maintained in SAP	10 years
2. Appropriation and Retirement Request forms	10 years.
Invoices and Purchase Orders supporting Appropriation     Requests maintained in SAP	10 years
Property Transfer Record Form and/or supporting spreadsheet	10 years.
Property Additions & Asset Records - supporting documentation for establishing asset value	Year originated plus 10 years and after tax audit.
6. Property Roll forward spreadsheets and Asset History Sheets	10 years.
7. Data for forecasting capital projects expenditures maintained in the Project System Module of SAP	5 years
8. Project Performance Learning Review forms (Appropriation Requests vs. Actual)	3 years after completion of project.
Maintenance Records maintained in Plant Maintenance     Module of SAP including authorization and records of cost	10 years and after tax audit
10. <b>Mine</b> ral Rights Lease Transaction Records including leasing agree <b>me</b> nts	6 years after termination of lease and tax audit.

### H. Company Ledger, Financial Statements & Reports of Finances (See also Section 4, Corporate Governance):

Data supporting financial statements of foreign subsidiaries including statements in foreign currency translated to U.S. currency maintained in ARC (Fin Rep/Essbase) or other reporting system	5 years
2. Financial Statements which report the consolidated balance sheet and income statement of Monsanto Company maintained in ARC (Fin Rep/Essbase)	25 years

3. General Ledgers for product groups as maintained in SAP or other general ledger system	25 years
Journal Entries maintained in SAP or other general ledger system	10 years and after tax audit
5. Journal entries recording oil and gas undeveloped mineral rights lease transactions maintained in SAP or other general ledger system	25 years
6. SEC required filings (10K, 10Q, 8K etc.)	Permanent
7. Supporting documentation for SEC required filings	25 years.
Brown Book- spreadsheets reporting various balance sheet and income statement analysis	2 years.
9. Monthly Operations Report (MOR)	2 years.

### I. Cost:

Process Order and Cost Center reports maintained in the Accounting module of SAP	10 years and after tax audit.
2. Cost Standards including work papers	10 years after superseded.
3. Raw materials, goods-in-process, and finished goods ledgers maintained in the Accounting module of SAP	10 years and after tax audit

### J. Micellaneous:

Employee Expense Reports and Travel Statements	3 years and after tax audit.
Expense Reports and Travel Statements of employees engaged directly in government contract work	4 years and after tax audit.
3. Individual Authorizations for Expenditures – evidence of DOA approval for transactions subject to DOA maintained in SAP and external to SAP	2 years
4. Business Authorization Control Uniform Process (BAC-UP) Forms and logs	5 years

----- 13 -----

### Section 8: Human Resources, Employment and Benefits Records

A. Pension, Benefits and HIPAA-Related Records		
Records of vested interests in pensions and insurance, beneficiary designation forms	year beyond death of employee and last surviving beneficiary	
2. Unvested pension interests	1 year after death of employee	
3. Records relating to option eligibility, grants and exercise	10 years beyond employment	
4. Medical records pertaining to employee's family	7 years	
Records relating to the Health Insurance Portability and Accountability Act privacy regulations	6 years	
6. Records relating to the European Union Privacy Safe Harbor	4 years	
B. Pelicies and Procedures		
Employee benefit plans, published plan documents, legal opinions, determination letters	25 years after termination of plan	
2. Pension plans, published plan documents, legal opinions	Until death of last beneficiary	
C. Employment records		
All Staffing records pertaining to applicants, including interview notes and any testing	If hired, 2 years beyond termination. If not hired, 2 years	
2. Attendance, discipline and commendation records, Performance Reviews, Performance Improvement Plans, other records relating to performance feedback and coaching, career development plans and skill inventories	4 years unless site has own policy for keeping longer	
3. Medical, disability and FMLA leave notices and records	Permanent	
Confidentiality and Non-compete Agreements with employees, contract workers and consultants	In Technology, permanent. All others 15 years beyond end of obligations under contract	
<ol><li>Compensation and deduction records, records of workweeks, pay rates</li></ol>	5 years	
6. History of positions held	Permanent	
7. Training: Job safety for non-office workers, sales training, antitrust, all training required by regulations, operations-related training including progressions and milestones, records of who attended such training and one copy of course materials	10 years	
8. All other training - attendance records and one copy of course materials	3 years	

9. Records about reasonable accommodations or the good faith effort to find one	2 years after end of accommodation
10. Human Resources File	30 years after employment
11. Site orientations for employees and contractors	1 year, or until superseded, whichever is shorter
D. Payroll Records	
Authorization for non-tax payroll deductions	5 years after superseded
2. Records of payroll checks	6 years and after tax audits
3. Employee tax records and 1099's	6 years and after tax audit
4. Payroll distribution records, journal entries and underlying documents	10 years
5. Tax summary reports	6 years and after tax audit
6. Time cards, time sheets	3 years
7. Salary planning documents	5 years
E. Files not in HR or Medical Records and Available Only to	Directly-Involved Management
Internal investigations of allegations of discrimination,     harasement or other HR issues	3 years
2. Ganishments, assignments, attachments	1 year after satisfaction
F. Other	
Affirmative Action Plans and Supporting Documents	2 years
2. Drug testing records	For unsuccessful offerees, 3 years; for employees, 3 years beyond employment
3. I-9's and other IRCA documents	2 years after hiring or 1 year after termination, whichever is longer
4. Job descriptions and advertisements	3 years after superseded
5. Records relating to the Worker Adjustment and Retraining Notification Act (WARN)	6 years
6. Records of Architectural Compliance with Americans with Disabilities Act	2 years after superseded
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7. Releases connected with reductions in force	3 years beyond employment

----- 15 -----

9. <b>Wo</b> rkers' Compensation Claim medical files	Permanent

------16-----

### Section 9: Legal

## (See also Section 1: Guidelines, etc.; Section 4: Corporate Governance; Section 6: Environmental and Section 19: Tax.)

This section covers documents that were not created for a business or Human Resources purpose, and that are generally used by or in cooperation with the Law Department.

All documents relevant to or involved in responding to investigations by government agencies	Until notice from Law Department
2. Delegations of Authority, Authorizations for Signatures on corporate governance documents and those that create major binding obligations for Monsanto	Permanent
3. Other delegations	10 years
All documents relevant to or involved in litigation and claims covered by insurance	Permanent
5. All documents relevant to or involved in litigation, claims or patent disputes, if not covered by insurance	Until notice from Law Department
6. Annual certifications of compliance with Code of Business Conduct	40 years
7. Legal or tax opinions regarding stock or asset financing or acquisition	As long as the contract to which they pertain
8. Opinions and other records of legal guidance, internally or externally generated regarding corporate governance or significant legal liability, and not described in Item 7	25 years or until superseded
9. All other legal opinions	Until superseded or no longer useful
10. Yar-end litigation and claims report to auditors	5 years
11. Powers of Attorney regarding patents	As long as patent file is kept
12. Other powers of attorney	10 years after expiration
13. Settlements and Releases of Legal Claims signed with or without litigation, if issue is not expected to recur or if amount is below \$50,000	20 years
14. All other settlements and releases	Permanent
15. Monsanto Pledge, Code of Conduct and Records Management Manuals, handbooks, related policies	40 years

----- 17 -----

### Section 10, Manufacturing

### (See also Section 6: Environmental Health and Safety)

1. Maintenance Manuals and instructions	As required by law or until no longer useful, whichever is later
2. Maintenance Records - for control of operations and cost, analysis of equipment performance, etc.	Until shutdown of unit, as required by law, or as required by the electronic recordkeeping system, whichever is later
Manufacturing data - operating schedules, data logs and recordings, batch records, etc.	As maintained by electronic system, as required by law or until no longer useful, whichever is later
4. Manufacturing practices records and shipping records for products made or shipped under FDA, USDA, EPA, FIFRA or other agencies or laws, including bills of lading	10 years or as maintained by recordkeeping system or required by law, whichever is longer
5. PSM (Process Safety Management) file including process or facility operating Manual defining process or operation, including flow charts, operating characteristics, instructions or limits	Until 10 years after termination of production unit
6. Sp cifications not covered in Engineering section - products, raw reaterials, packaging and other supplies not included in Engineering section	Permanent
7. Indestrial alcohol use records, including training and any other locuments necessary to show compliance	As required by law or 5 years, whichever is longer
8. Product quality records, testing and analytical procedures and results for products, raw materials and supplies	5 years
An ortical and testing procedures to develop analytical methods	Permanent
10. Discharge monitoring reports	10 years or as required by law if longer
11. Data and reports that show compliance with laws, regulations	Permanent if submitted to government or if legally required for the purpose of showing compliance; otherwise as required by law or until no longer useful
12. Data collected for engineering analysis, design, etc.	Permanent if it supports data for environmental or experimental permit or application from government agency, otherwise, until completion of project
13. Regulations, procedures, analytical and sampling methods	Permanent if supporting environmental or experimental permit, otherwise 10 years after superseded
14. Test data for internal Company control purposes such as	As required by law or until no longer

----- 18 -----

reliability, efficiency, process optimization	useful
15. Internal audit records	3 years or as required by law or until superseded, whichever is longest

----- 19 -----

### Section 11: Marketing, Sales

Advertising copy - samples and proofs	3 years
2. Log of advertisements	10 years
3. Advertising and or Marketing Research and/or development summary reports, interim and final	50 years, imaged or microfilm
Advertising and/or Marketing Research and/or development - Periodic Progress Reports	Until completion of project
5. Customer call and media call reports	2 years
6. Records of Product Complaints by Customers that were resolved without settlement or litigation	5 years
7. All other records of Customer Complaints	Until completion of litigation and upon notice from Law Department
8. Curtomer General Information File or List - identity, addresses, personnel lists, financial status, material requirements, etc., of customers and prospects	Until superseded
Invoices, Records of shipments to customers, Debit and Credi Documents, Consignment Records, etc.	7 years
10. Levels - identifying Monsanto products as shipped to customers	Permanent
11. Pree Sheets, Bulletins, or Lists, and List Price Deviation Reco	2 years
12. Contomer purchase orders and other order entry documents	4 years after contract
13. Statistical records of pricing	5 years
14. Product Guarantees on approved printed Monsanto forms	10 years after termination of guarantee
15. Preduct Quality specifications	10 years after superseded
16. Shipping Product Specifications	10 years after superseded

# Section 12: Intellectual Property (Patents, Trade Secrets, Copyrights, Trademarks, Know-how)

### (See also Section 3: Contracts.)

Monsanto File histories pertaining to patents	For life of patent and after review by
1. Wonsanto i ne histories pertaining to paterno	patent counsel
- If patent was abandoned	10 years and after review by patent counsel
- Non-Monsanto patent files (ordered from external sources)	2years and after patent counsel review
2. Foreign patent, patent application and patent files	10 years after expiration, irretrievability, lapse or abandonment, whichever occurs last, and after patent counsel review
3. US patents, patent applications and files	
- lasued patents	6 years after life of patent and after patent
lesada palonis	counsel review
- Abandoned applications	If parent case, for life of last descendant
The and approaches	and after patent counsel review
- If non-parent case	6 years after lapse, abandonment or
	expiration of the last continuing
	application or patent within the same
	family, and after patent counsel review
4. Patent assignments and powers of attorney	6 years after life of issued patent
5. Patent Disclosures	Permanent, with notebooks, if patent
	issued. If not, 15 years and after patent
	counsel review
6. Opinions concerning patentability, validity, non-infringement	Keep with patent disclosures
Other opinions about patentability	6 years after patent expiration,
	abandonment, lapse or irretrievability
7.1 and opinions recording to demand and any winds	Down on and
7. Legal opinions regarding trademarks and copyrights	Permanent
8. Submitted ideas, inventions and releases from outside	25 years
inventors	25 years
THE COLOR	
9. "Other Monsanto Technology" files including statistics,	25 years and after patent counsel review
process manuals, relevant excerpt, not necessarily a formal file	20 years and anter patent councer review
10. Trademark registrations and related proceeding records	Permanent
11. Trademark evidential records such as labels and invoice	Permanent
copies	
12. Trademark searches	Permanent
13. Copyright evidence	Permanent
14. Evidence of trade secrets and know-how	Permanent
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------ 21 -----

----- 22 -----

### Section 13: Planning

Appropriation and Retirement Requests plus work papers and approvals or denials	10 years beyond project completion
2. Business Direction Papers, Including Supply Direction Papers, Staff Function Direction Papers, World Area Direction Papers	5 years
3. Forecasts, e.g., sales, marketing, economic	5 years
4. Long Range Plans	10 years; work papers and related documents 5 years
5. Summary Long Range Plans and related files	25 years
6. Strategies, e.g., Product, Industry, Market Customer, etc.	5 years beyond superseded
7. <b>Mon</b> thly and annual operational and tactical metrics, e.g., to track <b>s</b> taffing, safety, or travel spending	5 years
8. Organizational goals (in bound books or any subsequent format)	5 years
9. Capital plans	1 year
10. Annual and Business Planning documents involving partners such as Mendel and Paradigm	30 years
11. Facility planning such as laboratory migrations	10 years

### Section 14: Purchasing

### (See also Section 3, Contracts and Section 18: Shipping.)

Purchase Orders including requisitions, supplier acknowledgements, quotes and related documents	4 years after contract termination 10 years from creation or 1 year after termination of contract, or according to archiving rules of SAP whichever is later
Purchase Orders required to substantiate, validate or supplement experimental records including requisitions, quotes, supplier acknowledgements and related documents	Permanent if electronic or imaged; 25 years if paper
3. Purchasing statistics	Annual 10 years; quarterly or monthly, 1 year
4. Shipping requirements - technical or commercial information pertinent to purchasing	Until superseded
5. Vendor lists, information, catalogs	Until superseded
6. Reguests for proposal	3 years

----- 24 -----

### Section 15: Real Property

1. Abstracts of Title	10 years after termination of ownership
2. Deeds - Title opinions and related documents	40 years after termination of contract or ownership, whichever is later
3. Employee Housing Activity Records	3 years after termination of activity and completion of tax audit
4. Leases	50 years after termination of lease
5. Title Insurance Policies, Opinions	Permanent
6. Building, occupancy permits	5 years from obligations under contract
7. Appraisals	6 years from obligations under contract

------ 25 -----

### Section 16: Risk Management and Insurance

1. Liability Insurance, Workers Compensation and other occurrence based insurance and related documents including claims and reimbursement request files and documents reflecting coverage issues such as limits of liability and aggregate impairments	Permanent
2. Claims-made insurance policies such as property, casualty, fidelity, directors' and officers' liability, fiduciary insurance, etc., with related documents such as claims, reimbursement requests and coverage issues documents	10 years after expiration of policy
3. Group Insurance Plan Policies and Certificates	6 years after policy period
4. Annual Insurance Policy List	Permanent

----- 26 -----

### Section 17: Scientific and Technical

1. Original records of experimentation or investigation, whether as bound notebooks, logbooks or data sheets, pedigree records, including relevant notes, evidential records essential to substantiate, validate or supplement experimental records, e.g., notebook entries, material specifications, drawings, calculations and test data, minutes, correspondence, affidavits, etc.	Permanent
Periodic progress reports and final reports in approved databases, (from research facilities, breeding stations, etc.)	Permanent
3. Documents and indexes regarding preparation, identification, testing, analysis, evaluation and distribution of the following experimental samples of products, or samples of results of processes, sent to or received from a party outside Monsanto for testing; and samples of new or improved prototypes, products or results of processes	Permanent
4. Label registrations plus supporting data including information sent to agencies, data that supported product applications, etc.	Permanent
5. Sample recording control, including announcements and updates, regarding chemical, physical or genetic data about new research materials	Permanent
6. Commercial or patented germplasm, DNA and clones regenerated as necessary	Permanent
7. Pilot scale plant work	5 years beyond termination of facility
8. Bound breeding books or nursery books	70 years
Research data or evaluations of data about registered pesticions	For the life of the registered pesticide or 10 years, whichever is longer
10. Mc santo Scientific literature (MSL's, Monthly summaries; annual eviews from research, breeding or experimental facilitie agendas for Monsanto annual research conferences; Technical Community of Monsanto reviews; Technical Community of St. Louis presentations, posters, reviews	50 years
11. Records of yield trials, field notes, test crosses, selection notes of plot runs, viable seed regenerated as necessary	25 years
12. Actual experimental samples	As required by law or regulation, or for 25 years if practical
13. Breeder notes and flowering test results, breeding lines, germplam, DNA samples if not patented or commercial	4 years
14. Experimental project planning minutes	1 year

### Section 18: Shipping and Transportation

1. Bills of lading, claims for damage to shipments: Claims,	6 years and after tax audit and completion
Freight Charges, over and under charges under legal tariffs	of any settlement
Controlled materials - shipped under government agency permits	As specified by law or regulation or 5 years from the date of submission of a related study to a government agency, whichever is later
3. Duty Drawback Claim records concerning manufacture, sale or shipping of material made from duty-paid raw material	5 years from filing date of claim for drawback
4. Export and Import Control Documents, Memoranda, Correspondence, invitations to bid, book of accounts, restricted trade or boycott documents, import licenses, requests that Monsanto engage in boycott	5 years from date of import of raw materials or as maintained by recordkeeping system, whichever is longer
5. Freight payment	6 years and after tax audit
6. Leases of storing or transportation equipment - trucks, tanks, cars, containers, warehouses, etc.	6 years after termination of lease
7. Operating Authorizes from federal, state or local agencies	3 years after authorization expires
8. Rate-Route Classification Negotiations for establishment or adjustment of freight movements and Rate-Route files	6 years after termination of movement
9. Receiving Reports	6 years and after tax audit
10. Stapping Notices	5 years
11. Telff Schedules	3 years after superseded
12. Tehnical Data and Specifications for products or raw materals when pertinent to product distribution	3 years after superseded
13. Transportation equipment and facility Records, including specifications, drawings, technical data for owned or leased equipment	6 years after equipment retired

### Section 19: Tax

International Tax	
1. Income Records	
A. Form 5471 Returns (part of Federal Return) Earnings and Profit Data (CFC'S) 861 Calculations, 902 Calculations	Permanent
B. Form 5713 (Boycott Returns) - WORKPAPERS	Permanent
C. Acquisitions and Mergers Records - Acquired company's files from acquisitions, mergers, and deletions	25 years
E. Legal Correspondence - Agreements, Miscellaneous	25 years and after tax audit
F. General, by Country	25 years and after tax audit
2. Sales Records	T
A. Form 1120 - FSC Returns - Monsanto Int'l. Sales Co.	Permanent
B. MISCO - Foreign Source Income, WORKPAPERS, Miscellaneous	Permanent
Dometic: State, Local, Employment and Federal Tax	
Audits (Income and Sales, Use WORKPAPERS)	Permanent
2. Betefits Plan	
A. Form 5500	Permanent
B. Deermination Letters	Permanent
C. Summary of Annual Report	Permanent
Federal, Corporate Income Tax - Copies of returns, agent reports, waivers of statute of limitations, work papers, etc.	Permanent
A. IRS Revenue Agents Reports (Form 4549-A and supporting documentation) for each audit cycle	Permanent
B. R&D Credit (audit)	Permanent
3. Federal Personal Withholding Tax Records - A. Form 1042 (Withholding Tax for U.S. source Income of Foreign Persons)	10 years and after tax audit
4. Federal Excise Tax	10 years and after tax audit
5. Federal Unemployment Tax Return (Form 940)	10 years and after tax audit
6. FICA (Social Security and Medicare)	

------29------

- A. Detail	35 years and after tax audit
- B. Return (Form 941)	10 years and after tax audit
7. Real Estate and Intangible, Tangible Personal Propert	у Тах
Major Sites (Plants & Headquarters)	
- A. Returns	35 years
- B. Valuation data	35 years
- <b>C</b> . Tax receipts	35 years
Other Sites	
- 0. Returns	10 years
- <b>E.</b> Valuation data	10 years
- F. Tax Receipts	10 years
8. Unclaimed property	10 years
9. Rail car	10 years
40. Calon and Han Tay Decayde	
10. Sales and Use Tax Records	10 years and often have available
- A. Returns	10 years and after tax audit
- B. Tabulations	10 years and after tax audit
- C. Enterprise Zone	35 years
- D. Exemption Certificates	Expiration of exemption plus 5 years
- E. License	10 years
- F. Taxware Reports	10 years and after tax audit
- G. Utility Tax	10 years
11 Cond Tonnogo Detumo	10
11. Seed Tonnage Returns	10 years
12. State and Local Personal Income or Earnings Tax Re	noordo
- A Withholding Tax (city or state)	10 years
- A vitiniolaling Tax (City of State)	10 years
13. State Income and Franchise Tax Records (Company	convin Tax Dent file)
- A Returns and WORKPAPERS	15 years and after tax audit
- B. Annual Reports	15 years
- Bealindal Reports	15 years
14. State Unemployment Tax Return	10 years
otto onomprojinom rax riotam	10 yours
15. Tat Opinions, Studies, Etc For acquisitions, merge	rs, employee benefit programs, pensions, etc.
- A. Company copy in Tax Dept. file	25 years
i i i i i i i i i i i i i i i i i i i	
16. Tax Rulings and Opinions	25 years
GENERAL TAX	

From: Origin ID: (314)694-2430

Patricia Bertrand Monsanto 800 North Lindbergh E2NE St. Louis, MO 63167



SHIP TO: (215)814-3161 Harry STeinmetz

U.S. EPA, Region 3 1650 Arch Street

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